

EXHIBIT 20



Patrice G. McIntyre@marsh.com

02/01/2006 02:48 PM

To: Monica_Sireacker@cfins.com
CC:
Subject: Copart - Revised Updated Values @ 1/1/06

Monica,

Attached please find an updated statement of values as of 1/1/06, with new TIV of \$153,679,079. This new exhibit includes the following:

Removal of inventory values
Updated values for some of the previously reported locations
Values for newly acquired locations not previously reported
Updated COPE

(See attached file: Statement of Values Updated 1-1-06.xls)

Please advise if there are any questions.

Thanks and regards,
Patrice

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Statement of Values Updated 1-1-06.xls

MONICA STREACKER

FEB 2 2006

OK to endorse including
TIV.

APR

Note:

Late due to
system error.
manually done.
End of 2.